



The Saskatchewan
Water Appeal Board

Annual Report 1998 – 1999

Saskatchewan Water Appeal Board

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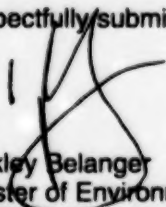
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His Honour J.E.N. Wiebe
Lieutenant Governor of Saskatchewan
Government House
4607 Dewdney Avenue
REGINA, Saskatchewan
S4P 3V7

Dear Mr. Wiebe:

It is my pleasure to submit to you the Annual
Report for the Water Appeal Board for the
fiscal year ending March 31, 1999.

Respectfully submitted,



Buckley Belanger
Minister of Environment
and Resource Management

Honourable Buckley Belanger
Minister
Saskatchewan Environment and
Resource Management
Legislative Building
Regina, Saskatchewan
S4S 0B3

Dear Mr. Belanger:

I am pleased to present the Annual Report of
the Water Appeal Board for the fiscal year
ending March 31, 1999.

Respectfully submitted,



Donald G. Homer,
Chairperson

The Water Appeal Board came into effect July 1, 1984, replacing the Drainage Appeal Board. The Board receives grant funding from the consolidated fund and has full responsibility for its financial operation.

The Water appeal Board was created in 1984 to hear and determine appeals made to it by any person affected by the action, order or decision of the Saskatchewan Water Corporation. The Board has the power to reconsider the decision being challenged, and has the authority to "...affirm, vary, substitute its own decision, or make any order it considers appropriate". The Board has no authority to order monetary compensation to an aggrieved party, or to enforce its own orders.

During the year ended March 31, 1999 the Board conducted 11 hearings, rendered 9 decisions and received 16 new appeals. As of March 31, 1999 there were 30 appeals yet to be heard and determined and one appeal heard but adjourned. The Board expects many more appeals to be filed in the coming months as a result of the above normal rainfall conditions during the spring and summer of 1999.



Donald G. Homer
Chairperson

Board Members

Chairperson:

Donald G. Horner
P.O. Box 51
Creelman, Saskatchewan
S0G 0X0

Vice-Chairperson:

Val Kononoff
P.O. Box 70
Arelee, Saskatchewan
S0K 0H0

Member:

Jeanette Bell
P.O. Box 1166
Rosetown, Saskatchewan
S0L 2V0

Member:

Wayne Randall
2206 Richardson Road
Saskatoon, Saskatchewan
S7L 4B7

Member:

Janice Ruether
P.O. Box 106
Bjorkdale, Saskatchewan
S0E 0E0

Table No. 1

Appeals/Hearings	1999	1998	1997	1996
Waiting to be heard at beginning of year	27	24	11	10
New appeals filed	16	17	23	6
Appeals ordered to be heard or re-heard from the Queen's Bench	—	—	—	—
Appeals heard	11	10	7	5
Appeals withdrawn and/or dismissed	2	3	3	—
Appeals filed but not accepted	—	1	—	—
Appeals waiting to be heard at year end	30	27	24	11
	(including adjournments)			
Board meetings	12	18	16	10
Decisions rendered	9	14	3	8
Decisions outstanding	2	—	4	—
Saskatchewan Water Corporation decisions affirmed	8	10	2	7
Saskatchewan Water Corporation decisions overturned or varied	1	4	1	1
Decisions appealed to the Court of Queen's Bench	3	1	1	1

**Water Appeal Board Financial Statements
Year Ended March 31, 1999
Office of the Provincial Auditor
Regina, Saskatchewan**

Auditor's Report

To the Members of the Legislative Assembly of Saskatchewan

I have audited the statement of financial position of the Water Appeal Board as at March 31, 1999 and the statement of operations and net assets for the year then ended. The Board's management is responsible for preparing these financial statements for Treasury Board's approval. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1999 and the results of its operations and its cash flows for the year then ended in accordance with generally accepted accounting principles.

W.K. Strelieff

Regina, Saskatchewan
May 26, 1999

Wayne Strelieff, CA
Provincial Auditor

Water Appeal Board
Statement of Financial position
As at March 31

Statement 1

	<u>1999</u>	<u>1998</u>
Assets		
Current assets:		
Cash	\$ 22,138	\$ 57,602
Accrued interest	<u>86</u>	<u>262</u>
	22,224	57,864
Capital assets (Note 3)	<u>3,196</u>	<u>4,863</u>
	<u>\$ 25,420</u>	<u>\$ 62,727</u>
Liabilities & Net Assets		
Current liabilities:		
Accounts payable	\$ 8,812	\$ 140
Appellant deposits (Note 4)	<u>6,000</u>	<u>4,900</u>
	14,812	5,040
Net assets (Statement 2)	<u>10,608</u>	<u>57,687</u>
	<u>\$ 25,420</u>	<u>\$ 62,727</u>

(See accompanying notes to the financial statements)

Water Appeal Board
Statement of Operations and Net Assets
For the Year Ended March 31

Statement 2

	<u>1999</u>	<u>1998</u>
Revenues:		
Grant from Department of Environment and Resource Management – General Revenue Fund	\$ 35,000	\$ 64,000
Transcript fees	2,373	3,207
Interest	2,194	2,738
Appellant fees (Note 4)	1,900	1,800
Other	31	—
	<u>41,498</u>	<u>71,745</u>
Expenses:		
Board honorariums	26,128	31,586
Travel and sustenance	18,253	20,482
Secretarial services	17,280	11,989
Professional fees	7,750	8,284
Office supplies (including postage, photocopying)	4,937	5,312
Meeting room rental	4,034	2,357
Transcript fees	2,511	3,582
Office rental	2,443	2,474
Telephone	2,366	2,258
Amortization of capital assets	1,667	139
Accounting and printing services	1,168	840
Other	40	50
	<u>88,577</u>	<u>89,353</u>
 Deficit for the year	 47,079	 17,608
Net assets, beginning of the year	<u>57,687</u>	<u>75,295</u>
Net assets, end of year – to Statement 1	<u>\$ 10,608</u>	<u>\$ 57,687</u>

(See accompanying notes to the financial statements)

Water Appeal Board

Notes to the Financial Statements

March 31, 1999

1. Authority

The Water Appeal Board was established under *The Water Appeal Board Act*, on July 1, 1984. The purpose of the Board is to hear and determine appeals made to it pursuant to *The Water Corporation Act*.

2. Significant Accounting Policies

These financial statements have been prepared using generally accepted accounting principles. The following accounting policies are considered significant.

a) Grant from the General Revenue Fund

Grant from the General Revenue Fund is recognized when appropriated and received.

b) Capital assets

Capital assets are recorded at cost and amortized over their useful lives. Amortization of equipment is calculated on a straight-line basis over three years.

3. Capital Assets

	Cost		Accumulated Amortization		Net Book Value	
	1999	1998	1999	1998	1999	1998
Equipment	<u>\$ 9,514</u>	<u>\$14,190</u>	<u>\$ 6,318</u>	<u>\$ 9,327</u>	<u>\$ 3,196</u>	<u>\$ 4,863</u>

4. Appellant Deposits

Appellant deposits are held by the Board until the appeal has been heard and the decision rendered. Once the decision has been rendered by the Board these deposits are dealt with in one of two manners:

- i) The deposit is returned to the appellant if he/she has been successful in his/her appeal.
- ii) The deposit is retained by the Board and recorded as income if the appellant is not successful in his/her appeal.

At year end, the Board had 30 outstanding appeals.

5. Financial Instruments

The Board's financial instruments include cash accrued interest, accounts payable and appellant deposits. The fair value of these instruments approximates their carrying value due to the immediate or short-term nature of these financial instruments.

6. Statement of Cash Flows

A cash flow statement has not been provided since cash flow information is readily apparent from the other financial statements.

7. Related Party Transactions

These financial statements include transactions with related parties. The Board is related to all Saskatchewan Crown agencies such as departments, corporations, boards and commissions under the common control of the Government of Saskatchewan. Also, the Board is related to non-Crown enterprises that the Government jointly controls or significantly influences.

Routine operating transactions with related parties are recorded at the rates charged by those organizations and are settled on normal trade terms. Routine related party transactions included expenses totaling \$4,689 (1998 – \$4,732) and account payables at March 31, 1999 of \$420 (1998 – \$127).

The Board pays Saskatchewan Education and Health tax to the Saskatchewan Department of Finance on all its taxable purchases. Taxes paid are recorded as part of the cost of those purchases.

Other transactions with related parties and amounts due to/from them are described separately in the financial statements and the notes thereto.

8. Comparative Figures

Certain Comparative figures have been reclassified to conform to current year presentation.

HONORARIA PAID TO BOARD MEMBERS - FISCAL 1998 TO 1999

Date	D. Horner	V. Kononoff	J. Bell	W. Randall	J. Ruether	Total
May 12 & June 24, 1998	1,175.00	\$620.00	\$775.00	\$852.50	\$852.50	\$4,275.00
September 23, 1998	\$1,175.00	\$775.00	\$852.50	\$775.00	\$775.00	\$4,352.50
October 29, 1998	\$1,410.00	\$775.00	\$775.00	\$1,085.00	\$775.00	\$4,820.00
December 9, 1998	\$1,410.00	\$697.50	\$620.00	\$897.50	\$620.00	\$4,045.00
January 13, 1999	\$940.00		\$620.00	\$620.00	\$620.00	\$2,180.00
January 28, 1999	\$1,175.00	\$620.00	\$620.00	\$620.00	\$620.00	\$3,655.00
March 2, 1999	\$705.00	\$465.00	\$465.00	\$465.00	\$465.00	\$2,565.00
	\$7,990.00	\$3,952.50	\$4,727.50	\$5,115.00	\$4,107.50	\$25,892.50

Note: Margaret Gordon, previous chairperson paid \$235.00 for initial meeting of May 12, 1998 - total honoraria paid in 1998 - 1999 = \$26,127.50